

THE FORSCOM IR TEST

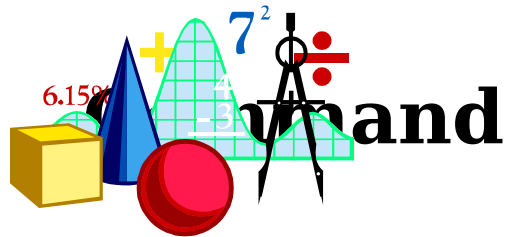


ANALYSIS OF TEST RESULTS

REVISED BY OASA(FM&C)

AS OF 22 JUNE 1996

Comparable Man-Years (CMY)



Internal

Review

Audit

(CA)

Total Avail Man-Days	3,120	
2,246		

Less Liaison Man-Days	<u>- 250</u>	<u> </u>
<u>-32</u>		

Comparable Man-Days	2,870
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TEST RESULTS: FACTOR #1 INPUTS (COST)

→ TOTAL COST OF OPERATIONS

- INTERNAL REVIEW
\$826.4K
- COMMAND AUDIT
\$687.8K

□ TOTAL MAN-DAYS PURCHASED

- INTERNAL REVIEW 4,193
- COMMAND AUDIT
2,934

□ COST PER MAN-DAY (MD)

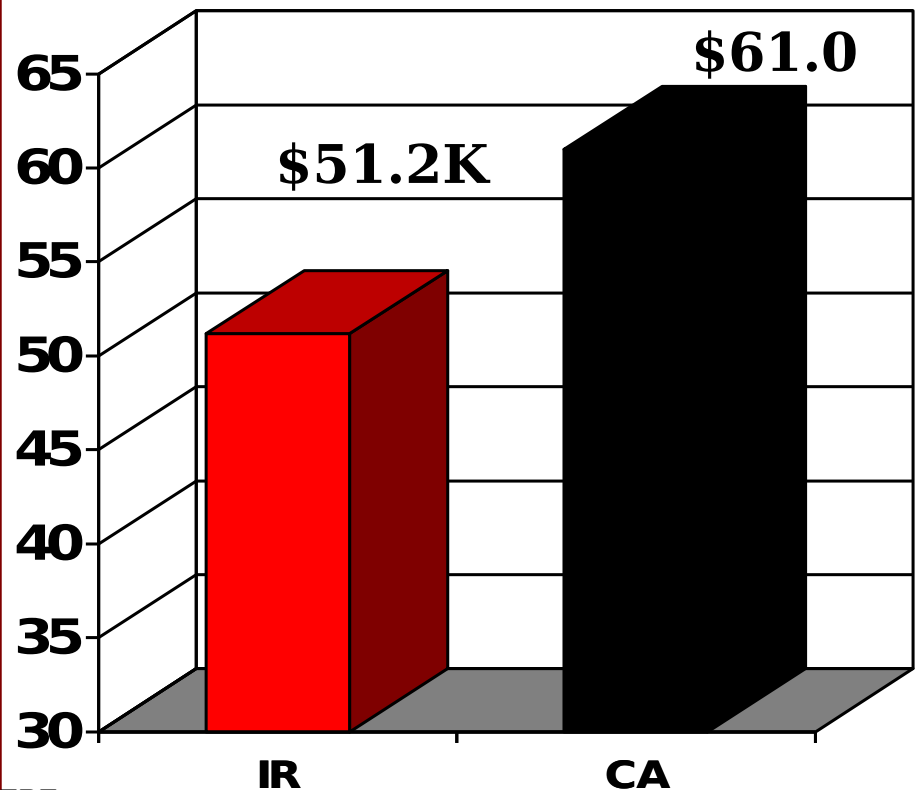
- INTERNAL REVIEW \$197.09
- COMMAND AUDIT
\$234.45

NOTE: AVAILABLE MAN-DAYS AND CORRESPONDING COSTS WERE EXTRACTED FROM "INVESTMENT/INPUT" DATA SHEETS COVERING THE PERIOD 1 AUG 5 - 31 JUL 90

□ COST PER MAN-YEARS (MY)

- INTERNAL REVIEW \$51.2K

COST PER MAN-YEAR



TEST RESULTS:

FACTOR #2: OUTPUT (PRODUCTIVITY)

TOTAL AUDIT ENGAGEMENTS PER CMY:

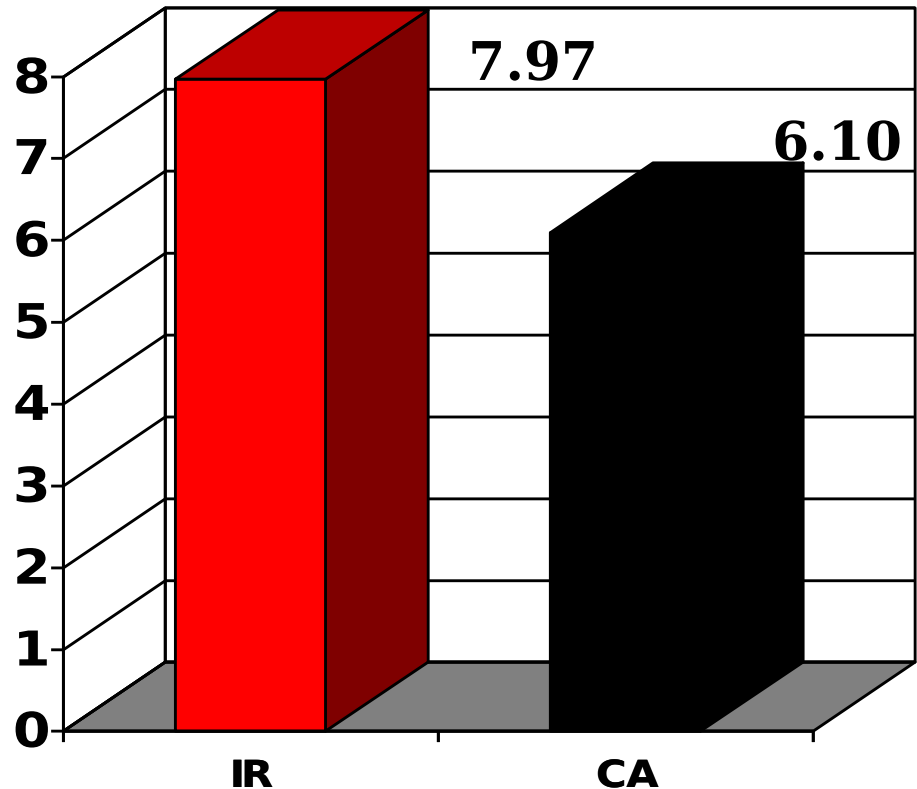
▢ TOTAL AUDIT ENGAGEMENTS COMPLETED

- **INTERNAL REVIEW 88**
- **COMMAND AUDIT
52**

▢ TOTAL CMY

- **INTERNAL REVIEW
11.04**
- **COMMAND AUDIT
8.52**

▢ TOT ENGAGEMENTS PER CMY

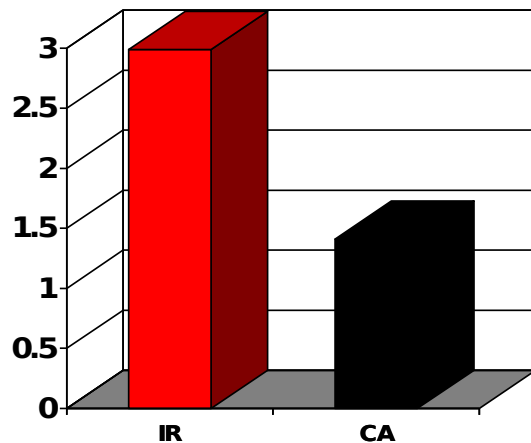


TEST RESULTS:

FACTOR #2: OUTPUT (PRODUCTIVITY)

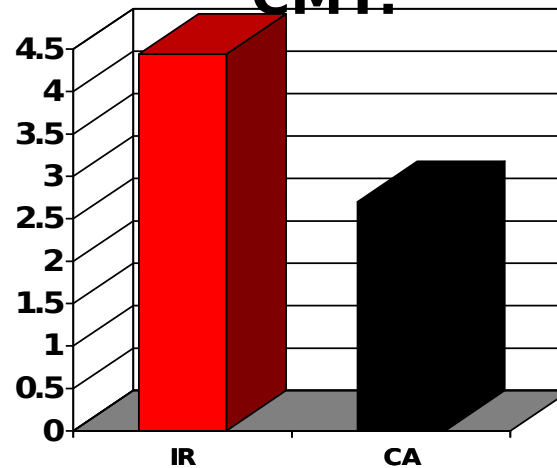
TOTAL AUDIT ENGAGEMENTS: A CLOSER LOOK

**FORMAL AUDITS
PER CMY:**



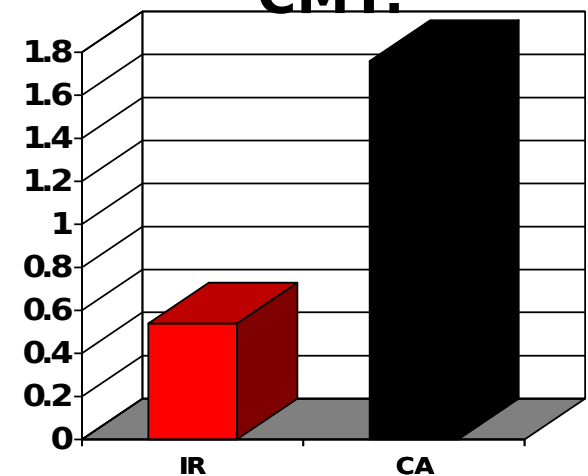
IR 2.99
CA 1.41

**CONSULTING
PROJECTS PER
CMY:**



IR 4.44
CA 1.41

**FOLLOWUP
AUDITS PER
CMY:**



IR .54
CA 1.41

TEST RESULTS: OUTPUT

MONETARY BENEFITS IDENTIFIED PER CMY:

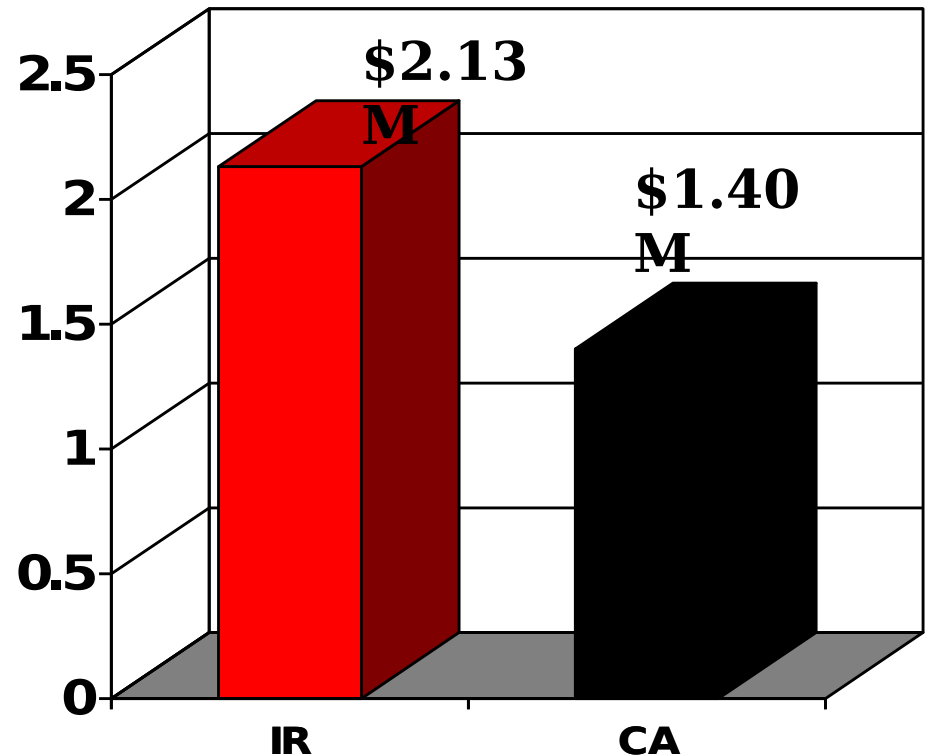
■ TOTAL MONETARY BENEFITS

- INTERNAL REVIEW
\$23.5M
- COMMAND AUDIT
\$11.9M

■ TOTAL CMY

- INTERNAL REVIEW 11.04
- COMMAND AUDIT
8.52

■ MONETARY BENEFITS PER CMY



SOURCE: PRODUCTIVITY OUTPUT DATA SHEETS FOR THE PERIOD 10/01/95 - 03/31/96. SLIDE 6

INTERNAL REVIEW

CA
REVISED AS
OF

09/1

TEST RESULTS: OUTPUT

ESTIMATED RETURN ON INVESTMENT:

■ TOTAL MONETARY BENEFITS

- **INTERNAL REVIEW**
\$23.5M
- **COMMAND AUDIT**
\$11.9M

■ ESTIMATED 6-MONTH OPERATING COSTS

- **INTERNAL REVIEW** **\$615K**
- **COMMAND AUDIT**
\$526K

■ ROI = BENEFITS / COSTS

- **INTERNAL REVIEW** **38.2
TO 1**

